

SHERIDAN COUNTY

HOXIE, KANSAS

FINANCIAL STATEMENTS
For the Year Ended December 31, 2012

DAVID E. LEOPOLD

Certified Public Accountant
Hoxie, Kansas

SHERIDAN COUNTY, KANSAS
FINANCIAL STATEMENT
For the Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

September 30, 2013

County Commissioners
Sheridan County Courthouse
Hoxie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Sheridan, Kansas, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County of Sheridan to meet the requirements of the State of Kansas on the basis of financial reporting

provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Sheridan, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

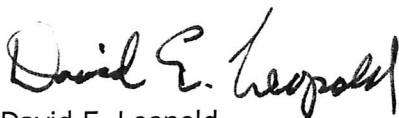
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County of Sheridan, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report of Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the County Commissioners and management of the County of Sheridan, Kansas, and for filing with the Kansas Division of Account and Reports and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which upon acceptance by the County Commissioners, Sheridan, Kansas, is a matter of public record.



David E. Leopold
Certified Public Accountant

Sheridan County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances And Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds						
General Fund:	\$ 748,141.60	\$ 2,267,144.92	\$ 2,331,856.37	\$ 683,430.15	\$ 38,033.26	\$ 721,463.41
Special Purpose Funds:						
Road & Bridge	438,663.25	2,148,990.96	1,635,764.09	951,890.12	2,349.26	954,239.38
Alcohol Program	31,261.68	2,723.90	-	33,985.58	-	33,985.58
Public Health	(1,181.21)	147,921.71	127,267.61	19,472.89	170.43	19,643.32
Mental Health	-	16,560.80	16,560.80	-	-	-
Hospital Maintenance	-	936,678.20	936,678.20	-	-	-
Library Service Contract	-	17,450.04	17,450.04	-	-	-
Noxious Weed	12,302.42	152,290.94	129,042.56	35,550.80	25.39	35,576.19
Mental Retardation	-	46,488.18	46,488.18	-	-	-
Parks & Recreation	232.33	1,793.34	-	2,025.67	-	2,025.67
Council on Aging	-	36,406.39	36,406.39	-	-	-
Noxious Weed Capital Outlay	56,088.30	10,000.00	856.87	65,231.43	-	65,231.43
Capital Project	2,970.86	-	-	2,970.86	-	2,970.86
Special Machinery	372,322.69	425,000.00	255,745.00	541,577.69	-	541,577.69
Special Highway Improvement	256,375.82	175,000.00	137,268.23	294,107.59	-	294,107.59
Special Ambulance	190,494.25	75,200.00	-	265,694.25	-	265,694.25
911	17,779.45	2,165.69	12,649.60	7,295.54	-	7,295.54
911 Wireless	35,333.22	40,525.18	-	75,858.40	-	75,858.40
CDBG (Micro-Loan)	82,887.50	4,453.19	103.35	87,237.34	-	87,237.34
Recycling Grant	5,015.50	-	-	5,015.50	-	5,015.50
Special Technology	23,292.67	8,633.06	9,382.26	22,543.47	-	22,543.47
Sexual Offender Registry	401.94	420.00	-	821.94	-	821.94
FEMA Allocation for Road	6,674.20	-	-	6,674.20	-	6,674.20
Capital Project Fund:						
CDBG for Elevator	24,468.00	-	-	24,468.00	-	24,468.00
Pool Project	-	257,620.00	206,810.00	50,810.00	-	50,810.00
Bond & Interest Fund:						
None	-	-	-	-	-	-

Sheridan County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
Proprietary Type Funds						
Enterprise Fund:						
Solid Waste Disposal	56,084.86	72,220.50	52,550.57	75,754.79	2,310.00	78,064.79
Fiduciary Type Funds						
Expendable Trusts:						
Oil Valuation Depletion Trust	-	203,383.81	-	203,383.81	-	203,383.81
Special Motor Vehicle	-	36,721.00	36,721.00	-	-	-
VIN	2,483.99	3,784.00	3,619.96	2,648.03	40.00	2,688.03
Prosecuting Attorney Training	-	264.00	264.00	-	-	-
Public Transportation Van	3,497.37	18,922.94	18,530.38	3,889.93	259.17	4,149.10
Concealed Carry	900.00	617.50	555.37	962.13	-	962.13
Total Reporting Entity (Excluding Agency Funds)	\$ 2,366,490.69	\$ 7,109,380.25	\$ 6,012,570.83	\$ 3,463,300.11	\$ 43,187.51	\$ 3,506,487.62
Composition of Cash:						
				Cash Items		\$ 260.00
				Checking Accounts		17,100.00
				Super Now Accounts		7,491,092.05
				Certificates of Deposit		1,200,000.00
				Total Cash		8,708,452.05
				Agency Funds per Schedule 3		(5,201,964.43)
				Total Reporting Entity (Excluding Agency Funds)		\$ 3,506,487.62

The notes to the financial statement are an integral part of this statement.

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Sheridan County is a municipal corporation governed by an elected three-member commission. These financial statements present Sheridan County, the primary government. Component units of the County are not included in these financial statements.

A component unit is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Fund Accounting

For the purpose of this report, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and/or encumbrances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprised the financial activities of the County for the year of 2012,

Governmental Funds:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of special tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond & Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Proprietary Funds:

Business Fund – funds financed in whole or in part by fees charged to users of the good or services (i.e. enterprise and internal service fund etc.)

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. In 2012 these included Expendable Trust Funds and Agency Funds.

Reimbursed Expenditures

Reimbursed expenditures are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenditures shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expenditure was directly tied to the amount of the original cash disbursement.

A fund reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. In accounting for such reimbursements, Sheridan County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund.

Statutory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivable and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for 2012 increasing the expenditures for the Public Health & Hospital Maintenance Funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds, and the following special purpose funds:

Special Machinery Fund
CDBG (Micro-Loan) Fund
Recycling Grant Fund

Special Highway Improvement Fund
Special Technology Fund
Sexual Offender Registry Fund

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

FEMA Allocation for Road Fund
Capital Project Fund
VIN Fund
Concealed Carry Law Fund

Public Transportation Van Fund
Special Motor Vehicle Fund
Prosecuting Attorney Training Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. For the 2012 calendar year, delinquent taxes were assessed interest at 7% per annum. The County retains this interest.

Taxes levied to finance the budget are made available to the County Funds after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Note 3: Deposits and Investments

As of December 31, 2012, the County had no investments other than certificate of deposits and repurchase agreements with the local banking institutions.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits, including certificates of deposit, was \$8,721,664.13 and the bank balance was \$9,223,379.25. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,019,594.34 was covered by federal depository insurance and the remaining \$8,203,784.91 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Compensated Absences

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits. Also, no liability has been recorded for vested or accumulated vacation leave because the amount cannot be reasonably estimated.

Note 5: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Ambulance	K.S.A. 19-119	64,800.00
Road & Bridge	Special Hwy Impr.	K.S.A. 68-590	175,000.00
Road & Bridge	Special Machinery	K.S.A. 68-141g	425,000.00
Noxious Weed	N. Weed Cap. Out.	K.S.A. 2-1318	10,000.00
Spec. Motor Veh.	General	K.S.A. 8-145	14,285.11
General	Pool Project	K.S.A. 19-101	206,810.00

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 6: Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737. The Internet address is: <http://www.kpers.org>.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on a actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 was 7.34%-8.34%. The County employer contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$111,914.17, \$88,975.67, and \$81,354.39, respectively, equal to the required contributions for each year as set forth by the legislature.

Note 7: Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in KCAMP and KWORCC, which are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP and KWORCC for its property, liability and workers compensation insurance coverage. The agreement to participate provides that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, \$250,000 for liability coverage and \$1,000,000 for workers compensation coverage.

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 8: Compliance with Finance-Related Legal and Contractual Provisions

K.S.A. 79-2935 requires that no indebtedness be created in excess of budgeted limits. The expenditures of the Mental Health and Mental Retardation Funds did exceed the amount budgeted for the funds in 2012, however Budget law K.S.A. 19-4004 exempts Mental Health Fund and Mental Retardation Fund from the budget requirement.

Note 9: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions /Payments	Net Change	Balance End of Year	Interest Paid
Gen. Obligation Bonds:										
one					-	-	-	-	-	-
Revenue Bonds:										
one					-	-	-	-	-	-
Capital Leases:										
None					-	-	-	-	-	-
otal Cont. Indebtedness					-	-	-	-	-	-
Landfill Closure and Post-										
losure Care					481,464.04	-	-	892,577.26	1,374,041.30	-
Total Long-Term Debt					\$ 481,464.04	\$ -	\$ -	\$ 892,577.26	\$ 1,374,041.30	\$ -

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2011	2012	Year 2013	2014	2015	2016-2020	Total
Principal:							
one	-	-	-	-	-	-	-
Interest:							
one	-	-	-	-	-	-	-
Total Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note 10: Landfill Closure and Post-Closure Costs

State and federal laws and regulations require the County to place a final cover on its Sheridan County landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure

SHERIDAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. Closure costs have been estimated to be \$746,910.80 and post closure care costs are estimated to be \$627,130.50. The remaining life of the landfill is estimated to be forty-two years. As described in Note 1, the basis of accounting used by the county does not report costs that have not occurred. The county presents the financial statements on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Therefore, these closure and post-closure care costs are not reflected in the financial statements.

If the County had prepared its financial statements in compliance with Generally Accepted Accounting Principles, a liability in the amount of \$700,070.20 would have been recognized based on capacity of 50.95% used to date.

The County expects the landfill to close in the year 2055. The County is not required to set aside funds or to restrict assets to pay the future costs of closure and post closure care and have not done so as of the balance sheet date. The costs of closure and post closure care will be met by the allocation of tax revenues or the issue of bonds, or both, at the time such costs become due.

Sheridan County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

<u>Funds</u>	<u>Total Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund	\$ 2,650,960.00	\$ 2,331,856.37	\$ (319,103.63)
Special Purpose Funds:			
Road & Bridge	2,063,737.00	1,635,764.09	(427,972.91)
Alcohol Program	34,605.00	-	(34,605.00)
Public Health	160,825.00	127,267.61	(33,557.39)
Mental Health	16,512.00	16,560.80	48.80 *
Hospital Maintenance	1,008,892.00	936,678.20	(72,213.80)
Library Service Contract	17,513.00	17,450.04	(62.96)
Noxious Weed	164,975.00	129,042.56	(35,932.44)
Mental Retardation	46,340.00	46,488.18	148.18 *
Parks & Recreation	3,800.00	-	(3,800.00)
Council on Aging	36,890.00	36,406.39	(483.61)
Noxious Weed Capital Outlay	66,088.00	856.87	(65,231.13)
Special Ambulance	230,494.00	-	(230,494.00)
911	34,024.00	12,649.60	(21,374.40)
911 Wireless	72,741.00	-	(72,741.00)
Debt Service Fund:			
None	-	-	-
Proprietary Type Funds:			
Solid Waste Disposal	136,369.00	52,550.57	(83,818.43)

* Exempt from Budget Law per K.S.A. 19-4004.

Sheridan County, Kansas

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 1,494,183.56	\$ 1,495,199.00	\$ (1,015.44)
Delinquent Tax	8,880.82	7,500.00	1,380.82
Motor Vehicle Tax	176,145.17	185,362.00	(9,216.83)
Recreational Vehicle Tax	3,223.79	3,994.00	(770.21)
16/20 M. Vehicle Tax	22,337.86	26,037.00	(3,699.14)
Mineral Production Tax	26,132.34	25,000.00	1,132.34
Local Comp/Retail Sales Tax	308,527.02	245,000.00	63,527.02
Interest & Charges on Delinquent Taxes	5,713.88	9,500.00	(3,786.12)
Local Alcoholic Liquor	1,793.33	1,200.00	593.33
Antique Tags	2,270.00	1,900.00	370.00
Game License Fees	267.00	250.00	17.00
Moving Permits	80.00	50.00	30.00
County Attorney Insufficient Check Fee	70.00	-	70.00
County Officers Fees	41,601.46	19,000.00	22,601.46
Mortgage Registration Fees	49,800.09	25,000.00	24,800.09
Filing Fees	492.00	250.00	242.00
Ambulance Fees	69,833.21	90,000.00	(20,166.79)
Rent	800.00	4,800.00	(4,000.00)
Diversion Fees	3,550.00	1,800.00	1,750.00
Booking Fees	90.00	-	90.00
Maps	20.00	50.00	(30.00)
Jail Keep Income	585.00	6,500.00	(5,915.00)
Neighborhood Rev. Fees	321.41	-	321.41
Interest on Idle Funds	7,273.37	15,000.00	(7,726.63)
Sale of Surplus Property	-	-	-
Miscellaneous Income	28,868.50	4,500.00	24,368.50
Transfer from Special Auto	14,285.11	16,500.00	(2,214.89)
Total Receipts	<u>2,267,144.92</u>	<u>\$ 2,184,392.00</u>	<u>\$ 82,752.92</u>
Expenditures			
County Clerk			
Personal Services	76,719.78	70,350.00	6,369.78
Expenditures	3,365.72	3,750.00	(384.28)
Total County Clerk	<u>80,085.50</u>	<u>74,100.00</u>	<u>5,985.50</u>
County Treasurer			
Personal Services	90,616.50	76,755.00	13,861.50
Expenditures	1,990.04	5,000.00	(3,009.96)
Total County Treasurer	<u>92,606.54</u>	<u>81,755.00</u>	<u>10,851.54</u>
Register of Deeds			
Personal Services	53,715.73	53,800.00	(84.27)
Expenditures	5,448.19	4,000.00	1,448.19
Total Register of Deeds	<u>59,163.92</u>	<u>57,800.00</u>	<u>1,363.92</u>

Sheridan County, Kansas

General Fund

**Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
County Attorney			
Personal Services	45,632.00	38,850.00	6,782.00
Expenditures	4,546.64	5,000.00	(453.36)
Total County Attorney	<u>50,178.64</u>	<u>43,850.00</u>	<u>6,328.64</u>
County Sheriff			
Personal Services	107,741.40	108,150.00	(408.60)
Expenditures	35,690.13	39,400.00	(3,709.87)
Total County Sheriff	<u>143,431.53</u>	<u>147,550.00</u>	<u>(4,118.47)</u>
County Commissioners			
Personal Services	57,757.98	41,200.00	16,557.98
Expenditures	2,150.63	5,000.00	(2,849.37)
Total County Commissioners	<u>59,908.61</u>	<u>46,200.00</u>	<u>13,708.61</u>
Ambulance			
Personal Services	162,520.67	185,269.00	(22,748.33)
Training Officer	6,500.04	5,620.00	880.04
Building Work	-	1,500.00	(1,500.00)
Student Reimbursement	-	22,000.00	(22,000.00)
Expenditures	27,650.28	29,600.00	(1,949.72)
Capital Outlay	7,800.00	22,600.00	(14,800.00)
Total Ambulance	<u>204,470.99</u>	<u>266,589.00</u>	<u>(62,118.01)</u>
Appraiser			
Personal Services	85,028.88	92,000.00	(6,971.12)
Expenditures	7,069.83	18,300.00	(11,230.17)
Capital Outlay	-	-	-
Total Appraiser	<u>92,098.71</u>	<u>110,300.00</u>	<u>(18,201.29)</u>
Election			
Personal Services	9,098.24	14,500.00	(5,401.76)
Expenditures	12,213.51	6,500.00	5,713.51
Total Election	<u>21,311.75</u>	<u>21,000.00</u>	<u>311.75</u>
Courthouse General			
Insurance	28,490.00	49,000.00	(20,510.00)
Utility	57,681.20	69,000.00	(11,318.80)
Legal Service	48,400.76	12,000.00	36,400.76
Publications & Supplies	65,361.35	50,000.00	15,361.35
Jurors	-	5,000.00	(5,000.00)
Audit	17,000.00	16,000.00	1,000.00
Equipment	24,243.95	55,000.00	(30,756.05)
Building Repairs	44,557.40	210,000.00	(165,442.60)
Postage	6,083.15	17,500.00	(11,416.85)
Total Courthouse General	<u>291,817.81</u>	<u>483,500.00</u>	<u>(191,682.19)</u>

Sheridan County, Kansas

General Fund

**Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Custodian / Personal Services	19,645.41	22,063.00	(2,417.59)
District Court / Expenditures	18,686.20	28,660.00	(9,973.80)
Dispatch / Personal Services	116,119.45	105,000.00	11,119.45
Emergency Preparedness / Expenditures	16,576.76	26,000.00	(9,423.24)
County Health Officer / Contractual	2,000.00	1,000.00	1,000.00
District Coroner / Contractual	3,059.18	4,725.00	(1,665.82)
Prisoner Care / Commodities	2,643.98	12,500.00	(9,856.02)
Senior Citizens / Expenditures	-	4,000.00	(4,000.00)
Vehicle Replacement / Expenditures	26,846.47	28,000.00	(1,153.53)
Solid Waste / Expenditures	-	65,000.00	(65,000.00)
Juvenile Justice Authority / Expenditures	-	1,000.00	(1,000.00)
Child Advocacy Group / Expenditures	-	1,000.00	(1,000.00)
Information Technician / Personal Services	20,173.02	22,600.00	(2,426.98)
Apportionments			
Airport	22,011.00	22,011.00	-
Economic Development	-	10,000.00	(10,000.00)
Fair	36,500.00	36,500.00	-
Historical Society	20,000.00	20,000.00	-
Soil Conservation	15,000.00	15,000.00	-
Total Apportionments	<u>93,511.00</u>	<u>103,511.00</u>	<u>(10,000.00)</u>
Employee Benefits			
Workers Compensation	41,098.00	60,000.00	(18,902.00)
FICA	115,481.91	111,000.00	4,481.91
Health Insurance	374,835.50	575,000.00	(200,164.50)
Retirement	111,927.50	93,500.00	18,427.50
Unemployment	1,311.86	2,500.00	(1,188.14)
Employee Misc. Pay	-	-	-
Total Employee Benefits	<u>644,654.77</u>	<u>842,000.00</u>	<u>(197,345.23)</u>
Neighborhood Revitalization Rebates	1,256.13	1,257.00	(0.87)
Transfers to:			
Pool Project	206,810.00	-	206,810.00
Special Ambulance	<u>64,800.00</u>	<u>50,000.00</u>	<u>14,800.00</u>
Total Expenditures	<u>2,331,856.37</u>	<u>\$ 2,650,960.00</u>	<u>\$ (319,103.63)</u>
Unencumbered Cash, January 1	<u>748,141.60</u>		
Unencumbered Cash, December 31	<u>\$ 683,430.15</u>		

Sheridan County, Kansas

Road & Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 1,470,379.20	\$ 1,471,259.00	\$ (879.80)
Delinquent Tax	6,131.41	7,500.00	(1,368.59)
Motor Vehicle Tax	100,126.14	86,648.00	13,478.14
Recreational Vehicle Tax	1,815.27	1,867.00	(51.73)
16/20 M Vehicle Tax	23,045.84	12,171.00	10,874.84
Receipts	-	-	-
Special City & County Highway	263,982.01	266,590.00	(2,607.99)
State of Kansas - DOT	280,801.46	-	280,801.46
Miscellaneous Income	2,709.63	-	2,709.63
	<u>2,148,990.96</u>	<u>\$ 1,846,035.00</u>	<u>\$ 302,955.96</u>
Total Receipts			
Expenditures			
Personal Services	489,892.46	\$ 550,000.00	\$ (60,107.54)
Expenditures	544,635.61	900,000.00	(355,364.39)
Neighborhood Revitalization Rebates	1,236.02	1,237.00	(0.98)
Transfer to Recycling Grant	-	12,500.00	(12,500.00)
Transfer to Special Machinery	425,000.00	425,000.00	-
Transfer to Special Highway Improvements	175,000.00	175,000.00	-
	<u>1,635,764.09</u>	<u>\$ 2,063,737.00</u>	<u>\$ (427,972.91)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	513,226.87		
Unencumbered Cash, January 1	<u>438,663.25</u>		
Unencumbered Cash, December 31	<u>\$ 951,890.12</u>		

Sheridan County, Kansas

Alcohol Program Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Liquor Tax	\$ 2,345.90	\$ 3,500.00	\$ (1,154.10)
Misc. Receipts	378.00	-	378.00
	<hr/>	<hr/>	<hr/>
Total Receipts	2,723.90	\$ 3,500.00	\$ (776.10)
	<hr/>	<hr/>	<hr/>
Expenditures			
Alcohol Program	-	\$ 34,605.00	\$ (34,605.00)
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	\$ 34,605.00	\$ (34,605.00)
	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	2,723.90		
Unencumbered Cash, January 1	31,261.68		
	<hr/>		
Unencumbered Cash, December 31	\$ 33,985.58		
	<hr/>		

Sheridan County, Kansas

Public Health FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 21,805.75	\$ 21,810.00	\$ (4.25)
Delinquent Tax	131.21	200.00	(68.79)
Motor Vehicle Tax	2,309.24	2,226.00	83.24
Recreational Vehicle Tax	42.07	48.00	(5.93)
16/20 M. Vehicle Tax	404.88	313.00	91.88
State of Kansas	24,134.40	56,228.00	(32,093.60)
Services/Fees	98,919.16	80,000.00	18,919.16
Other Grants/Reimbursements	160.00	-	160.00
Miscellaneous Income	15.00	-	15.00
	<u>147,921.71</u>	<u>\$ 160,825.00</u>	<u>\$ (12,903.29)</u>
Total Receipts			
Expenditures			
Personal Services	71,532.57	\$ 84,500.00	\$ (12,967.43)
Expenditures	55,716.71	76,307.00	(20,590.29)
Capital Outlay	-	-	-
Neighborhood Revitalization Rebates	18.33	18.00	0.33
	<u>127,267.61</u>	<u>\$ 160,825.00</u>	<u>\$ (33,557.39)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	20,654.10		
Unencumbered Cash, January 1	<u>(1,181.21)</u>		
Unencumbered Cash, December 31	<u>\$ 19,472.89</u>		

Sheridan County, Kansas

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 14,566.21	\$ 14,562.00	\$ 4.21
Delinquent Tax	91.48	180.00	(88.52)
Motor Vehicle Tax	1,589.64	1,523.00	66.64
Recreational Vehicle Tax	28.96	33.00	(4.04)
16/20 M. Vehicle Tax	284.51	214.00	70.51
	<u>16,560.80</u>	<u>\$ 16,512.00</u>	<u>\$ 48.80</u>
Total Receipts			
Expenditures			
Apportionments	16,548.56	\$ 16,500.00	\$ 48.56
Neighborhood Revitalization Rebates	12.24	12.00	0.24
	<u>16,560.80</u>	<u>\$ 16,512.00</u>	<u>\$ 48.80</u>
Total Expenditures			
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, January 1	-		
Unencumbered Cash, December 31	<u>\$ -</u>		

* Exempt from Budget Law per K.S.A. 19-4004.

Sheridan County, Kansas
Hospital Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 435,945.97	\$ 436,222.00	\$ (276.03)
Delinquent Tax	2,186.39	2,500.00	(313.61)
Motor Vehicle Tax	39,559.24	38,872.00	687.24
Recreational Vehicle Tax	721.48	838.00	(116.52)
16/20 M. Vehicle Tax	6,540.74	5,460.00	1,080.74
Local Sales Tax	451,724.38	525,000.00	(73,275.62)
Total Receipts	<u>936,678.20</u>	<u>\$ 1,008,892.00</u>	<u>\$ (72,213.80)</u>
Expenditures			
Apportionments	936,311.73	\$ 1,008,525.00	\$ (72,213.27)
Neighborhood Revitalization Rebates	366.47	367.00	(0.53)
Total Expenditures	<u>936,678.20</u>	<u>\$ 1,008,892.00</u>	<u>\$ (72,213.80)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, January 1	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>		

Sheridan County, Kansas

Library Service Contract FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 15,394.78	\$ 15,406.00	\$ (11.22)
Delinquent Tax	92.05	200.00	(107.95)
Motor Vehicle Tax	1,658.25	1,629.00	29.25
Recreational Vehicle Tax	30.24	35.00	(4.76)
16/20 M. Vehicle Tax	<u>274.72</u>	<u>229.00</u>	<u>45.72</u>
Total Receipts	<u>17,450.04</u>	<u>\$ 17,499.00</u>	<u>\$ (48.96)</u>
Expenditures			
Apportionments	17,437.09	\$ 17,500.00	\$ (62.91)
Neighborhood Revitalization Rebates	<u>12.95</u>	<u>13.00</u>	<u>(0.05)</u>
Total Expenditures	<u>17,450.04</u>	<u>\$ 17,513.00</u>	<u>\$ (62.96)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, January 1	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>		

Sheridan County, Kansas

Noxious Weed FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 95,685.90	\$ 95,724.00	\$ (38.10)
Delinquent Tax	416.40	500.00	(83.60)
Motor Vehicle Tax	7,663.11	7,425.00	238.11
Recreational Vehicle Tax	139.66	160.00	(20.34)
16/20 M. Vehicle Tax	1,324.51	1,043.00	281.51
State of Kansas	-	-	-
Reimbursements	47,061.36	60,000.00	(12,938.64)
	<u>152,290.94</u>	<u>\$ 164,852.00</u>	<u>\$ (12,561.06)</u>
Total Receipts			
Expenditures			
Personal Services	38,302.52	\$ 45,000.00	\$ (6,697.48)
Expenditures	80,659.61	109,895.00	(29,235.39)
Neighborhood Revitalization Rebates	80.43	80.00	
Transfer to Noxious Weed Capital Outlay	10,000.00	10,000.00	-
	<u>129,042.56</u>	<u>\$ 164,975.00</u>	<u>\$ (35,932.44)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	23,248.38		
Unencumbered Cash, January 1	<u>12,302.42</u>		
Unencumbered Cash, December 31	<u>\$ 35,550.80</u>		

Sheridan County, Kansas

Mental Retardation FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 41,212.96	\$ 41,223.00	\$ (10.04)
Delinquent Tax	238.73	350.00	(111.27)
Motor Vehicle Tax	4,230.08	4,103.00	127.08
Recreational Vehicle Tax	77.10	88.00	(10.90)
16/20 M. Vehicle Tax	729.31	576.00	153.31
	<u>46,488.18</u>	<u>\$ 46,340.00</u>	<u>\$ 148.18</u>
Total Receipts			
Expenditures			
Apportionments	46,453.54	\$ 46,305.00	\$ 148.54
Neighborhood Revitalization Rebates	34.64	35.00	(0.36)
	<u>46,488.18</u>	<u>\$ 46,340.00</u>	<u>\$ 148.18 *</u>
Total Expenditures			
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, January 1	-		
Unencumbered Cash, December 31	<u>\$ -</u>		

* Exempt from Budget Law per K S.A. 19-4004.

Sheridan County, Kansas
Parks & Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Liquor Tax	\$ 1,793.34	\$ 1,878.00	\$ (84.66)
Total Receipts	<u>1,793.34</u>	<u>\$ 1,878.00</u>	<u>\$ (84.66)</u>
Expenditures			
Parks & Recreation	-	\$ 1,900.00	\$ (1,900.00)
Library	-	1,900.00	(1,900.00)
Total Expenditures	<u>-</u>	<u>\$ 3,800.00</u>	<u>\$ (3,800.00)</u>
Receipts Over (Under) Expenditures	1,793.34		
Unencumbered Cash, January 1	<u>232.33</u>		
Unencumbered Cash, December 31	<u>\$ 2,025.67</u>		

Sheridan County, Kansas

Council on Aging FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 32,709.01	\$ 32,716.00	\$ (6.99)
Delinquent Tax	166.34	320.00	(153.66)
Motor Vehicle Tax	2,986.03	2,941.00	45.03
Recreational Vehicle Tax	54.46	63.00	(8.54)
16/20 M. Vehicle Tax	490.55	413.00	77.55
Miscellaneous Income	-	-	-
Total Receipts	<u>36,406.39</u>	<u>\$ 36,453.00</u>	<u>\$ (46.61)</u>
Expenditures			
Apportionments	36,378.90	\$ 36,863.00	\$ (484.10)
Neighborhood Revitalization Rebates	27.49	27.00	0.49
Total Expenditures	<u>36,406.39</u>	<u>\$ 36,890.00</u>	<u>\$ (483.61)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, January 1	-		
Unencumbered Cash, December 31	<u>\$ -</u>		

Sheridan County, Kansas
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Transfer from Noxious Weed	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ -</u>
Total Receipts	<u>10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ -</u>
Expenditures			
Capital Outlay	<u>856.87</u>	<u>\$ 66,088.00</u>	<u>\$ (65,231.13)</u>
Total Expenditures	<u>856.87</u>	<u>\$ 66,088.00</u>	<u>\$ (65,231.13)</u>
Receipts Over (Under) Expenditures	9,143.13		
Unencumbered Cash, January 1	<u>56,088.30</u>		
Unencumbered Cash, December 31	<u>\$ 65,231.43</u>		

Sheridan County, Kansas

Special Ambulance Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Grants - USDA	\$ 10,400.00	\$ -	\$ 10,400.00
Sale of Ambulance	-	-	-
Transfer from General	64,800.00	50,000.00	14,800.00
	<u>75,200.00</u>	<u>50,000.00</u>	<u>25,200.00</u>
Total Receipts	<u>75,200.00</u>	<u>\$ 50,000.00</u>	<u>\$ 25,200.00</u>
Expenditures			
Expenditures	-	\$ -	\$ -
Capital Outlay	-	230,494.00	(230,494.00)
	<u>-</u>	<u>\$ 230,494.00</u>	<u>\$ (230,494.00)</u>
Total Expenditures	<u>-</u>	<u>\$ 230,494.00</u>	<u>\$ (230,494.00)</u>
Receipts Over (Under) Expenditures	75,200.00		
Unencumbered Cash, January 1	<u>190,494.25</u>		
Unencumbered Cash, December 31	<u>\$ 265,694.25</u>		

Sheridan County, Kansas

911 FundSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Revenue from Telephone Companies	\$ 2,165.69	\$ 17,500.00	\$ (15,334.31)
State of Kansas	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>2,165.69</u>	<u>\$ 17,500.00</u>	<u>\$ (15,334.31)</u>
Expenditures			
Tax Expenditures	<u>12,649.60</u>	<u>\$ 34,024.00</u>	<u>\$ (21,374.40)</u>
Total Expenditures	<u>12,649.60</u>	<u>\$ 34,024.00</u>	<u>\$ (21,374.40)</u>
Receipts Over (Under) Expenditures	(10,483.91)		
Unencumbered Cash, January 1	<u>17,779.45</u>		
Unencumbered Cash, December 31	<u>\$ 7,295.54</u>		

Sheridan County, Kansas

911 Wireless Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
E-911 Receipts	\$ 40,505.66	\$ 10,000.00	\$ 30,505.66
State of Kansas	-	28,000.00	(28,000.00)
Interest	19.52	-	19.52
	<u>40,525.18</u>	<u>\$ 38,000.00</u>	<u>\$ 2,525.18</u>
Total Receipts			
Expenditures			
Expenditures	-	\$ 72,741.00	\$ (72,741.00)
	<u>-</u>	<u>\$ 72,741.00</u>	<u>\$ (72,741.00)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	40,525.18		
Unencumbered Cash, January 1	<u>35,333.22</u>		
Unencumbered Cash, December 31	<u>\$ 75,858.40</u>		

Sheridan County, Kansas

Solid Waste Disposal Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Public Usage	\$ 21,395.50	\$ 15,000.00	\$ 6,395.50
Revenue from Municipalities	50,825.00	47,500.00	3,325.00
Misc. Income	-	-	-
Total Receipts	<u>72,220.50</u>	<u>\$ 62,500.00</u>	<u>\$ 9,720.50</u>
Expenditures			
Personal Services	37,990.62	\$ 40,000.00	\$ (2,009.38)
Expenditures	<u>14,559.95</u>	<u>96,369.00</u>	<u>(81,809.05)</u>
Total Expenditures	<u>52,550.57</u>	<u>\$ 136,369.00</u>	<u>\$ (83,818.43)</u>
Receipts Over (Under) Expenditures	19,669.93		
Unencumbered Cash, January 1	<u>56,084.86</u>		
Unencumbered Cash, December 31	<u>\$ 75,754.79</u>		

Sheridan County, Kansas
Capital Project Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
State of Kansas - Block Grant	\$ -
Transfer from EMT Building	-
	<hr/>
Total Receipts	-
	<hr/>
Expenditures	
Expenditures	-
	<hr/>
Total Expenditures	-
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	<hr/> 2,970.86
Unencumbered Cash, December 31	<hr/> <hr/> \$ 2,970.86

Sheridan County, Kansas
Special Machinery Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Surplus Sale	\$ -
Transfer from Road & Bridge	<u>425,000.00</u>
Total Receipts	<u>425,000.00</u>
Expenditures	
Capital Outlay	<u>255,745.00</u>
Total Expenditures	<u>255,745.00</u>
Receipts Over (Under) Expenditures	169,255.00
Unencumbered Cash, January 1	<u>372,322.69</u>
Unencumbered Cash, December 31	<u>\$ 541,577.69</u>

Sheridan County, Kansas
Special Highway Improvement Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Transfer from Road & Bridge	\$ 175,000.00
Total Receipts	<u>175,000.00</u>
Expenditures	
Contractual	48,871.64
Commodities	88,396.59
Capital Outlay	-
Total Expenditures	<u>137,268.23</u>
Receipts Over (Under) Expenditures	37,731.77
Unencumbered Cash, January 1	<u>256,375.82</u>
Unencumbered Cash, December 31	<u><u>\$ 294,107.59</u></u>

Sheridan County, Kansas
CDBG (Micro-Loan) Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
State of Kansas	\$ -
Loan Payments	4,405.08
Interest	48.11
	<hr/>
Total Receipts	4,453.19
	<hr/>
Expenditures	
Micro-Loan Payments	-
Expenditures	103.35
	<hr/>
Total Expenditures	103.35
	<hr/>
Receipts Over (Under) Expenditures	4,349.84
Unencumbered Cash, January 1	82,887.50
	<hr/>
Unencumbered Cash, December 31	\$ 87,237.34
	<hr/> <hr/>

Sheridan County, Kansas
Recycling Grant Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
KDHE Grant	\$ -
Miscellaneous Revenue	-
Transfer from Road & Bridge	-
	<hr/>
Total Receipts	-
	<hr/>
Expenditures	
Expenditures - Grant	-
Expenditures - Local	-
	<hr/>
Total Expenditures	-
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	5,015.50
	<hr/>
Unencumbered Cash, December 31	\$ 5,015.50
	<hr/> <hr/>

Sheridan County, Kansas
Special Technology Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Technology Fees	\$ 8,633.06
Total Receipts	<u>8,633.06</u>
Expenditures	
Miscellaneous	<u>9,382.26</u>
Total Expenditures	<u>9,382.26</u>
Receipts Over (Under) Expenditures	(749.20)
Unencumbered Cash, January 1	<u>23,292.67</u>
Unencumbered Cash, December 31	<u><u>\$ 22,543.47</u></u>

Sheridan County, Kansas
Sexual Offender Registry Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Receipts	\$ 420.00
Total Receipts	<u>420.00</u>
Expenditures	
Expenditures	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	420.00
Unencumbered Cash, January 1	<u>401.94</u>
Unencumbered Cash, December 31	<u><u>\$ 821.94</u></u>

Sheridan County, Kansas
FEMA Allocation for Road Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
State of Kansas - FEMA	\$ -
	<hr/>
Total Receipts	-
	<hr/>
Expenditures	
Expenditures	-
	<hr/>
Total Expenditures	-
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	6,674.20
	<hr/>
Unencumbered Cash, December 31	\$ 6,674.20
	<hr/> <hr/>

Sheridan County, Kansas
CDBG for Elevator Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
State of Kansas	\$ -
	<hr/>
Total Receipts	-
	<hr/>
Expenditures	
Expenditures	-
	<hr/>
Total Expenditures	-
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	24,468.00
	<hr/>
Unencumbered Cash, December 31	\$ 24,468.00
	<hr/> <hr/>

Sheridan County, Kansas
Pool Project Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Donations	\$ 50,810.00
Transfer from General	<u>206,810.00</u>
Total Receipts	<u>257,620.00</u>
Expenditures	
Expenditures	<u>206,810.00</u>
Total Expenditures	<u>206,810.00</u>
Receipts Over (Under) Expenditures	50,810.00
Unencumbered Cash, January 1	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ 50,810.00</u></u>

Sheridan County, Kansas
Oil Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
State of Kansas	\$ 203,383.81
Total Receipts	<u>203,383.81</u>
Expenditures	
Expenditures	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	203,383.81
Unencumbered Cash, January 1	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ 203,383.81</u></u>

Sheridan County, Kansas
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Sales & Comp. Tax Fees	\$ 182.25
Motor Vehicle Fees	35,680.75
Lien Fees	-
Reflector Fees	83.00
State of Kansas	775.00
Misc. Income	-
	<hr/>
Total Receipts	36,721.00 <hr/>
Expenditures	
Personal Services	17,641.78
Expenditures	4,794.11
Transfer to General	14,285.11
	<hr/>
Total Expenditures	36,721.00 <hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	- <hr/>
Unencumbered Cash, December 31	\$ - <hr/> <hr/>

Sheridan County, Kansas

VIN FUNDSchedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts VIN's	<u>\$ 3,784.00</u>
Total Receipts	<u>3,784.00</u>
Expenditures Expenditures	<u>3,619.96</u>
Total Expenditures	<u>3,619.96</u>
Receipts Over (Under) Expenditures	164.04
Unencumbered Cash, January 1	<u>2,483.99</u>
Unencumbered Cash, December 31	<u><u>\$ 2,648.03</u></u>

Sheridan County, Kansas
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Court Case Fees	\$ 264.00
	<hr/>
Total Receipts	264.00
	<hr/>
Expenditures	
KS Prosecuting Attorney Training & Assistance	264.00
	<hr/>
Total Expenditures	264.00
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	-
	<hr/>
Unencumbered Cash, December 31	\$ -
	<hr/> <hr/>

Sheridan County, Kansas
Public Transportation Van Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
NW Ks. Area Transit	\$ 3,042.12
Donations & Misc. Income	<u>15,880.82</u>
Total Receipts	<u>18,922.94</u>
Expenditures	
Personal Services	10,386.67
Expenditures	<u>8,143.71</u>
Total Expenditures	<u>18,530.38</u>
Receipts Over (Under) Expenditures	392.56
Unencumbered Cash, January 1	<u>3,497.37</u>
Unencumbered Cash, December 31	<u><u>\$ 3,889.93</u></u>

Sheridan County, Kansas
Concealed Carry Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts	
Concealed Carry License	\$ 617.50
	<hr/>
Total Receipts	617.50
	<hr/>
Expenditures	
Miscellaneous	555.37
	<hr/>
Total Expenditures	555.37
	<hr/>
Receipts Over (Under) Expenditures	62.13
Unencumbered Cash, January 1	900.00
	<hr/>
Unencumbered Cash, December 31	\$ 962.13
	<hr/>

Sheridan County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Tax	\$ 4,508,294.43	\$ 6,962,042.70	\$ 6,529,670.46	\$ 4,940,666.67
Delinquent Real Estate Tax	24,055.23	8,574.43	23,897.64	8,732.02
Delinquent Personal Property Tax	52,670.89	9,380.86	9,573.20	52,478.55
Motor Vehicle Personal Property Tax	123,414.50	578,349.05	533,108.85	168,654.70
Recreational Vehicle Personal Property Tax	2,041.77	10,334.89	9,510.89	2,865.77
Advance Tax	-	-	-	-
Severance Tax	15,208.32	48,295.41	52,264.70	11,239.03
Total Distributable Funds	4,725,685.14	7,616,977.34	7,158,025.74	5,184,636.74
State Funds:				
State Educational Bldg.	-	43,831.74	43,831.74	-
State Institutional Bldg.	-	26,950.10	26,950.10	-
State Correctional	-	0.01	0.01	-
State General	-	2,024.93	2,024.93	-
State Motor Vehicle (License)	-	400,691.32	400,691.32	-
Sales & Comp. Tax Collections	-	356,316.51	356,316.51	-
Fish & Game Licenses	-	6,455.05	6,291.80	163.25
Archery Licenses	-	-	-	-
Park Permits	-	-	-	-
Duck Stamps	-	-	-	-
Boat Licenses	-	-	-	-
Turkey Permits	-	-	-	-
Drivers License	-	9,605.00	9,605.00	-
Homestead	-	-	-	-
Stray Animal	-	-	-	-
Total State Funds	-	845,874.66	845,711.41	163.25
Subdivision Funds:				
Cities	-	2,159.62	2,159.62	-
Townships	0.73	20,681.91	20,681.88	0.76
School Districts	-	2,158,260.11	2,158,255.71	4.40
Cemetery Districts	176.07	13,849.30	14,025.37	-
Fire Districts	-	216,305.98	216,306.70	(0.72)
Northwest Kansas Library System	-	44,813.93	44,813.93	-
Extension	-	89,455.99	89,455.99	-
Water Management	-	93,344.24	93,344.24	-
Total Subdivision Funds	176.80	2,638,871.08	2,639,043.44	4.44
Payroll Clearing Fund	-	960,625.44	960,625.44	-
Neighborhood Revitalization Fund	-	6,106.87	6,106.87	-
Fee Offices	210.63	517,724.00	500,774.63	17,160.00
Total	\$ 4,726,072.57	\$ 12,580,072.52	\$ 12,104,180.66	\$ 5,201,964.43